INSTRUCTIONS FOR CASH RECONCILIATION WORKSHEET

This worksheet pulls together information from all bingo session worksheets to allow your organization to reconcile its deposit with the session record. This reconciliation provides your organization with the internal control of identifying the amount, if any, by which your deposit exceeds or is less than the amount to be expected based on the record of transactions at your session. This information becomes your basis for determining whether you must make some changes in how you are operating your bingo sessions because of excess shortages, or whether you should be comfortable with the way you currently operate.

A couple of brief notes on your deposit:

- **KRS 238.550(2) requires that you deposit all gross receipts and adjusted gross receipts into your single account devoted exclusively to charitable gaming within two business days of your session.**
- **KRS 238.505(15) defines charitable gaming supplies and equipment. It specifically excludes things "incidental to the game" such as daubers, playing cards, and other items that may be purchased from normal sources of supply. Because the excluded supply items are not charitable gaming supplies, your receipts from sale of these items should not be deposited in your charitable gaming account.**

Line	Instruction
1	Complete all information in this section.
2	Record actual cash count in the appropriate areas. This should be total cash on hand at the end of the session, including start-up cash and cash related to progressive games. You should only record cash that was generated by your charitable gaming activity. Do not count cash that an attendee pays your organization to pay off a bad check your organization previously accepted. Deposit these payments separately into the charitable gaming account. Also, do not include any money your organization received for the sale of daubers, bags, cushions, etc. or received as donations. Deposit this money into an account other than the charitable gaming account because it is not charitable gaming receipts.
3	Total the actual cash count.
4	If you deposit start-up cash record zero (0) because you have included this money on line 3; if you do not deposit starting cash, record the actual amount held out of the deposit for the next session's starting cash. **Note: This number is being deducted from the total cash count you made.**
5	This is the difference from line 3 less line 4 above, and is the cash portion of your deposit.
6	Record the total of checks that your organization received during the session. Do not include any checks your organization received that were not for charitable gaming as discussed above under line 2.
7	If your credit card receipts are entered on your deposit slip and will be included as part of your gaming session deposit, enter your credit card receipts here. If your credit card receipts are direct deposited as a separate deposit when you clear your machine, or if you do not accept credit cards, record zero (0) in this row.
8	This is the total deposit from your session. This amount should equal line 17.
9	Record this information from bingo receipts and bingo payout worksheets. This number should be the difference between the total receipts you expected from your bingo sales, from the bingo sales worksheet, and your total actual cash payouts from the bingo payouts worksheet. Receipts and payouts for progressive games should be a part of this amount. **Do not consider any bingo payouts made by check in this calculation.**
10	Record cash expected from pulltab sales; the total of column H on the pulltab worksheet.

11	Record net cash from sales of pulltab games that were not completely sold. If your organization's records do not include this information, report the total game in one session at which it was played and record zero (0) on this line.
12	Record **bingo** cash Overage/(Shortage) from your bingo receipts worksheet.
13	Record **pulltab** cash Overage/(Shortage) from your pulltab worksheet.
14	Record the amount of starting cash deposited for this session. If you did not deposit any, record zero (0).
15	If your credit card receipts are not included in your charitable gaming session deposit, deduct the amount of your credit card receipts here. If your credit card receipts are recorded on your deposit slip and are a part of your deposit or if you do not accept credit cards, record zero (0) here.
16	Total the amounts on the lines in the reconciliation section. This amount should equal line 8.
17	This area of the worksheet establishes accountability for the information. The same chairperson as identified at the top of the worksheet should sign it in this area. The date should match the date of the session in Section 1 or be within the 2-day deposit window.